

STATE OF DELAWARE
DEPARTMENT OF FINANCE

DIVISION OF REVENUE
INFORMATION CIRCULAR NO. 76-3

August 27, 1976

SUBJECT: Retailers License - Chapter 29, Title 30, Delaware Code.
 Handicapped Peddlers

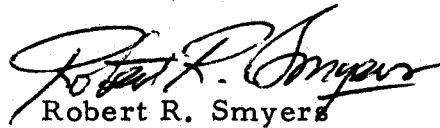
Senate Bill No. 832, 128th General Assembly, Second Session, approved July 22, 1976, amends Section 2908, Chapter 29, 30 Delaware Code, relating to exemptions, by adding a new subsection (f) which exempts from the retailers licensing requirements and fees any handicapped peddler who has reached the age of 62 years.

The term "peddler" is defined as any person who sells, or offers to sell, at retail any goods, wares or commodities by traveling from place to place on the street or throughout the State. The term "handicapped" includes mental retardation, impairment of hearing or speech, substantial loss of sight, loss of limb or limbs, or paralysis, which handicaps require special services or impede other employment.

Any handicapped person making application to the Division of Revenue for a retailers license, or inquiring about the necessity for a license, who meets the definition of a handicapped person as defined above, shall not be issued a regular business license but shall be issued a form card or letter, bearing the facsimile signature of the Director of Revenue, setting forth the name, address and social security number of the applicant and a statement that the applicant is exempt from the retailers license requirement pursuant to the exemption for handicapped persons provided by Section 2908 (f), Title 30, Delaware Code.

It is contemplated that Division of Revenue employees will exercise discretion in determining whether a person qualifies as a "handicapped" person under the law. Ordinarily, personal inquiry and visual observation should be sufficient basis for granting the exemption and reasonable doubts should be resolved in favor of the applicant.

For the Director of Revenue,


Robert R. Smyers
Deputy Director

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